



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Galva Park District**

Unit Code: **037/010/12** County: **Henry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$250,750**

Equalized Assessed Valuation: **\$20,674,311**

Population: **2,800**

Employees:

Full Time:

Part Time: **21**

Salaries Paid: **\$49,670**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$230.226	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$82	\$52	\$27
Revenue Collected During FY 13:	\$153.312	\$231,035	\$137,950
Expenditures During FY 13:	\$134.344	\$237,417	\$126,005
Per Capita Revenue:	\$55	\$64	\$42
Per Capita Expenditures:	\$48	\$65	\$38
Revenues over (under) Expenditures:	\$18.968	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	185.49%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$249.194	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$89	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$249.194	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Geneseo Park District**

Unit Code: **037/020/12** County: **Henry**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,106,680**

Equalized Assessed Valuation: **\$240,575,464**

Population: **11,128**

Employees:

Full Time: **7**

Part Time: **183**

Salaries Paid: **\$841,798**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$581.203	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$52	\$107	\$69
Revenue Collected During FY 13:	\$1,555.190	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,384.982	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$140	\$242	\$162
Per Capita Expenditures:	\$124	\$235	\$151
Revenues over (under) Expenditures:	\$170.208	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	54.25%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$751.411	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$68	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$265.563	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$885.022	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$500.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$45	\$346	\$222
General Obligation Debt over EAV:	0.21%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$149.103	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$13	\$49	\$
Revenue Collected During FY 13:	\$174.901	\$645,852	\$
Expenditures During FY 13:	\$171.374	\$686,133	\$
Per Capita Revenue:	\$16	\$20	\$
Per Capita Expenditures:	\$15	\$22	\$
Operating Income (loss):	\$3.527	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	89.06%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$152.630	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$14	\$49	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Geneva Park District**

Unit Code: **045/060/12** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,149,860**

Equalized Assessed Valuation: **\$1,438,309.819**

Population: **30,000**

Employees:

Full Time: **40**

Part Time: **350**

Salaries Paid: **\$3,693,664**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,388,128	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$80	\$107	\$69
Revenue Collected During FY 13:	\$10,150,024	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$9,216,726	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$338	\$242	\$162
Per Capita Expenditures:	\$307	\$235	\$151
Revenues over (under) Expenditures:	\$933,298	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	28.63%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,639,090	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$88	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$315.811	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6,652,262	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$22,553,119	\$9,464,202	\$5,322,208
Per Capita Debt:	\$752	\$346	\$222
General Obligation Debt over EAV:	0.37%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Genoa Twp Park District**

Unit Code: **019/030/12** County: **Dekalb**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,649,000**

Equalized Assessed Valuation: **\$102,392,316**

Population: **6,000**

Employees:

Full Time: **4**

Part Time: **40**

Salaries Paid: **\$515,332**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$77.519	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$13	\$107	\$69
Revenue Collected During FY 13:	\$865.285	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$814.698	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$144	\$242	\$162
Per Capita Expenditures:	\$136	\$235	\$151
Revenues over (under) Expenditures:	\$50.587	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	15.72%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$128.106	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$21	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1.158.235	\$3,348,349	\$1,587,490



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,130,360	\$9,464,202	\$5,322,208
Per Capita Debt:	\$355	\$346	\$222
General Obligation Debt over EAV:	0.25%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Germantown Park District**

Unit Code: **014/010/12** County: **Clinton**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$119,570**

Equalized Assessed Valuation: **\$18,229,372**

Population: **1,118**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$38.136	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$34	\$52	\$27
Revenue Collected During FY 13:	\$55.181	\$231,035	\$137,950
Expenditures During FY 13:	\$45.485	\$237,417	\$126,005
Per Capita Revenue:	\$49	\$64	\$42
Per Capita Expenditures:	\$41	\$65	\$38
Revenues over (under) Expenditures:	\$9.696	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	105.16%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$47.832	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$43	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$47.832	\$104,635	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Glen Ellyn Park District**

Unit Code: **022/090/12** County: **Dupage**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,889,324**

Equalized Assessed Valuation: **\$1,500,160,730**

Population: **27,650**

Employees:

Full Time: **29**

Part Time: **669**

Salaries Paid: **\$3,062,025**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,241,892	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$81	\$107	\$69
Revenue Collected During FY 13:	\$9,038,596	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,785,480	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$327	\$242	\$162
Per Capita Expenditures:	\$282	\$235	\$151
Revenues over (under) Expenditures:	\$1,253,116	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	39.66%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,088,046	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$112	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,363,771	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$882,033	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$12.278.737	\$9,464,202	\$5,322,208
Per Capita Debt:	\$444	\$346	\$222
General Obligation Debt over EAV:	0.75%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Glen Ellyn Countryside Park District**

Unit Code: **022/100/12** County: **Dupage**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$106,540**

Equalized Assessed Valuation: **\$79,880,157**

Population: **3,750**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$148.499	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$40	\$52	\$27
Revenue Collected During FY 13:	\$102.715	\$231,035	\$137,950
Expenditures During FY 13:	\$75.601	\$237,417	\$126,005
Per Capita Revenue:	\$27	\$64	\$42
Per Capita Expenditures:	\$20	\$65	\$38
Revenues over (under) Expenditures:	\$27.114	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	232.29%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$175.613	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$47	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$175.613	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Glencoe Park District**

Unit Code: **016/260/12** County: **Cook**

Fiscal Year End: **2/28/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,460,410**

Equalized Assessed Valuation: **\$910,785,084**

Population: **9,000**

Employees:

Full Time: **30**

Part Time: **228**

Salaries Paid: **\$2,688,388**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,570.925	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$397	\$107	\$69
Revenue Collected During FY 13:	\$8,629.255	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,354.693	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$959	\$242	\$162
Per Capita Expenditures:	\$817	\$235	\$151
Revenues over (under) Expenditures:	\$1,274.562	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	60.10%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,420.487	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$491	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$633.666	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$4,227.159	\$3,348,349	\$1,587,490



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$11.460.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$1.273	\$346	\$222
General Obligation Debt over EAV:	1.26%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Glenview Park District**

Unit Code: **016/270/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,908,209**

Equalized Assessed Valuation: **\$3,104,401.263**

Population: **55,976**

Employees:

Full Time: **105**

Part Time: **1,029**

Salaries Paid: **\$10,870,963**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$9,781.163	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$175	\$107	\$69
Revenue Collected During FY 13:	\$22,727.075	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$20,366.806	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$406	\$242	\$162
Per Capita Expenditures:	\$364	\$235	\$151
Revenues over (under) Expenditures:	\$2,360.269	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	48.94%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$9,967.617	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$178	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,275.903	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$15,419.973	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$34.975.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$625	\$346	\$222
General Obligation Debt over EAV:	0.39%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7.798.542	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$139	\$49	\$
Revenue Collected During FY 13:	\$4.800.012	\$645,852	\$
Expenditures During FY 13:	\$4.635.113	\$686,133	\$
Per Capita Revenue:	\$86	\$20	\$
Per Capita Expenditures:	\$83	\$22	\$
Operating Income (loss):	\$164.899	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	180.46%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$8.364.365	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$149	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Godley Park District**

Unit Code: **032/010/12** County: **Grundy**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,894,281**

Equalized Assessed Valuation: **\$476,193,001**

Population: **350**

Employees:

Full Time: **15**

Part Time: **37**

Salaries Paid: **\$1,002,474**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$405.576	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$1.159	\$107	\$69
Revenue Collected During FY 13:	\$1,773.023	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,851.843	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$5.066	\$242	\$162
Per Capita Expenditures:	\$5.291	\$235	\$151
Revenues over (under) Expenditures:	-\$78.820	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	17.64%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$326.756	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$934	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$422.948	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$198.932	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.160.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$3.314	\$346	\$222
General Obligation Debt over EAV:	0.24%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Golf Maine Park District**

Unit Code: **016/280/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,630,000**

Equalized Assessed Valuation: **\$280,953,693**

Population: **20,000**

Employees:

Full Time: **13**

Part Time: **25**

Salaries Paid: **\$575,435**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$356.263	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$18	\$107	\$69
Revenue Collected During FY 13:	\$1,226.838	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,046.205	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$61	\$242	\$162
Per Capita Expenditures:	\$52	\$235	\$151
Revenues over (under) Expenditures:	\$180.633	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	51.32%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$536.898	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$27	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$711.906	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,224.908	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,590,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$80	\$346	\$222
General Obligation Debt over EAV:	0.57%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Golfview Hills Park District**

Unit Code: **022/110/12** County: **Dupage**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$35,497**

Equalized Assessed Valuation: **\$48,954,549**

Population: **950**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$69.647	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$73	\$52	\$27
Revenue Collected During FY 13:	\$37.496	\$231,035	\$137,950
Expenditures During FY 13:	\$39.342	\$237,417	\$126,005
Per Capita Revenue:	\$39	\$64	\$42
Per Capita Expenditures:	\$41	\$65	\$38
Revenues over (under) Expenditures:	-\$1.846	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	174.88%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$68.801	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$72	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$68.800	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Grand Tower Park District**

Unit Code: **039/020/12** County: **Jackson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$134,707**

Equalized Assessed Valuation: **\$35,341,905**

Population: **575**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$36,534**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$28,737	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$50	\$52	\$27
Revenue Collected During FY 13:	\$95,412	\$231,035	\$137,950
Expenditures During FY 13:	\$100,863	\$237,417	\$126,005
Per Capita Revenue:	\$166	\$64	\$42
Per Capita Expenditures:	\$175	\$65	\$38
Revenues over (under) Expenditures:	-\$5,451	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	23.09%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$23,286	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$40	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,286	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Grandwood Park District**

Unit Code: **049/040/12** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,113,731**

Equalized Assessed Valuation: **\$42,903,677**

Population: **2,259**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$85,126**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$242.127	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$107	\$52	\$27
Revenue Collected During FY 13:	\$342.787	\$231,035	\$137,950
Expenditures During FY 13:	\$348.550	\$237,417	\$126,005
Per Capita Revenue:	\$152	\$64	\$42
Per Capita Expenditures:	\$154	\$65	\$38
Revenues over (under) Expenditures:	-\$5.763	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	67.81%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$236.364	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$105	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32.936	\$58,738	\$
Total Unrestricted Net Assets:	\$203.428	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$261.510	\$256,174	\$
Per Capita Debt:	\$116	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Granite City Park District**

Unit Code: **057/010/12** County: **Madison**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,728,393**

Equalized Assessed Valuation: **\$322,797,734**

Population: **29,758**

Employees:

Full Time: **22**

Part Time: **238**

Salaries Paid: **\$1,328,596**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$187.689	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$6	\$107	\$69
Revenue Collected During FY 13:	\$3.635.064	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3.549.279	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$122	\$242	\$162
Per Capita Expenditures:	\$119	\$235	\$151
Revenues over (under) Expenditures:	\$85.785	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	10.99%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$390.057	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$13	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112.617	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$285.531	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,130,237	\$9,464,202	\$5,322,208
Per Capita Debt:	\$72	\$346	\$222
General Obligation Debt over EAV:	0.05%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Grant Memorial Park District**

Unit Code: **102/010/12** County: **Woodford**

Fiscal Year End: **4/14/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$63,054**

Equalized Assessed Valuation: **\$21,973,964**

Population: **1,792**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$11.984	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$7	\$52	\$27
Revenue Collected During FY 13:	\$40.248	\$231,035	\$137,950
Expenditures During FY 13:	\$36.650	\$237,417	\$126,005
Per Capita Revenue:	\$22	\$64	\$42
Per Capita Expenditures:	\$20	\$65	\$38
Revenues over (under) Expenditures:	\$3.598	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	72.08%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$26.419	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$15	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Grayslake Park District**

Unit Code: **049/050/12** County: **Lake**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,662,556**

Equalized Assessed Valuation: **\$549,212,890**

Population: **10,000**

Employees:

Full Time: **17**

Part Time: **66**

Salaries Paid: **\$1,400,508**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,458,349	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$146	\$107	\$69
Revenue Collected During FY 13:	\$3,296,280	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,305,217	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$330	\$242	\$162
Per Capita Expenditures:	\$331	\$235	\$151
Revenues over (under) Expenditures:	-\$8,937	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	40.78%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,347,732	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$135	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,335,492	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,300,809	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,623,621	\$9,464,202	\$5,322,208
Per Capita Debt:	\$462	\$346	\$222
General Obligation Debt over EAV:	0.72%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Griggsville Park District**

Unit Code: **075/010/12** County: **Pike**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,140**

Equalized Assessed Valuation: **\$18,023,111**

Population: **1,615**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$8,480**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$26.319	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$16	\$52	\$27
Revenue Collected During FY 13:	\$30.463	\$231,035	\$137,950
Expenditures During FY 13:	\$26.209	\$237,417	\$126,005
Per Capita Revenue:	\$19	\$64	\$42
Per Capita Expenditures:	\$16	\$65	\$38
Revenues over (under) Expenditures:	\$4.254	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	116.65%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$30.573	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$19	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Gurnee Park District**

Unit Code: **049/060/12** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,098,157**

Equalized Assessed Valuation: **\$1,100,123,858**

Population: **34,295**

Employees:

Full Time: **40**

Part Time: **394**

Salaries Paid: **\$4,304,574**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,513,870	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$102	\$107	\$69
Revenue Collected During FY 13:	\$8,997,454	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$8,378,070	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$262	\$242	\$162
Per Capita Expenditures:	\$244	\$235	\$151
Revenues over (under) Expenditures:	\$619,384	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	45.16%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,783,254	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$110	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,096,326	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6,752,134	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$9.325.900	\$9,464,202	\$5,322,208
Per Capita Debt:	\$272	\$346	\$222
General Obligation Debt over EAV:	0.08%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hamilton Park District**

Unit Code: **034/030/12** County: **Hancock**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$434,708**

Equalized Assessed Valuation: **\$41,170,509**

Population: **2,951**

Employees:

Full Time:

Part Time: **29**

Salaries Paid: **\$66,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$125.938	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$43	\$52	\$27
Revenue Collected During FY 13:	\$203.994	\$231,035	\$137,950
Expenditures During FY 13:	\$178.220	\$237,417	\$126,005
Per Capita Revenue:	\$69	\$64	\$42
Per Capita Expenditures:	\$60	\$65	\$38
Revenues over (under) Expenditures:	\$25.774	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	85.13%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$151.712	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$51	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$509	\$7,006	\$
Total Unreserved Funds:	\$151.203	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$525.000	\$256,174	\$
Per Capita Debt:	\$178	\$52	\$
General Obligation Debt over EAV:	1.28%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Hampshire Park District**

Unit Code: **045/070/12** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$968,439**

Equalized Assessed Valuation: **\$248,595,499**

Population: **8,000**

Employees:

Full Time: **4**

Part Time: **30**

Salaries Paid: **\$349,611**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$163.006	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$20	\$107	\$69
Revenue Collected During FY 13:	\$967.650	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$667.237	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$121	\$242	\$162
Per Capita Expenditures:	\$83	\$235	\$151
Revenues over (under) Expenditures:	\$300.413	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	90.25%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$602.179	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$75	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$630.663	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,590,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$199	\$346	\$222
General Obligation Debt over EAV:	0.64%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hanna City Park District**

Unit Code: **072/035/12** County: **Peoria**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$98,600**

Equalized Assessed Valuation: **\$16,012,584**

Population: **1,229**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$33.028	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$27	\$52	\$27
Revenue Collected During FY 13:	\$83.782	\$231,035	\$137,950
Expenditures During FY 13:	\$77.172	\$237,417	\$126,005
Per Capita Revenue:	\$68	\$64	\$42
Per Capita Expenditures:	\$63	\$65	\$38
Revenues over (under) Expenditures:	\$6.610	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	51.36%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$39.638	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$32	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$39.638	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Hanover Park Park District**

Unit Code: **016/290/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,651,287**

Equalized Assessed Valuation: **\$572,761,777**

Population: **36,000**

Employees:

Full Time: **19**

Part Time: **175**

Salaries Paid: **\$1,641,199**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$872.159	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$24	\$107	\$69
Revenue Collected During FY 13:	\$3,270.021	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,485.774	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$91	\$242	\$162
Per Capita Expenditures:	\$97	\$235	\$151
Revenues over (under) Expenditures:	-\$215.753	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	18.87%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$657.823	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$18	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,728.577	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$906.285	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5.580.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$155	\$346	\$222
General Obligation Debt over EAV:	0.18%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Hanover Township Park District

Unit Code: 043/025/12 **County:** Jo Daviess

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$125,280

Equalized Assessed Valuation: \$19,729,546

Population: 1,201

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$48.597	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$40	\$52	\$27
Revenue Collected During FY 13:	\$80.647	\$231,035	\$137,950
Expenditures During FY 13:	\$97.491	\$237,417	\$126,005
Per Capita Revenue:	\$67	\$64	\$42
Per Capita Expenditures:	\$81	\$65	\$38
Revenues over (under) Expenditures:	-\$16.844	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	32.57%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$31.753	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$26	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Harrisburg Park District**

Unit Code: **082/020/12** County: **Saline**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$990,450**

Equalized Assessed Valuation: **\$90,229,018**

Population: **9,034**

Employees:

Full Time: **4**

Part Time: **43**

Salaries Paid: **\$205,713**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$192.787	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$21	\$52	\$27
Revenue Collected During FY 13:	\$436.767	\$231,035	\$137,950
Expenditures During FY 13:	\$454.919	\$237,417	\$126,005
Per Capita Revenue:	\$48	\$64	\$42
Per Capita Expenditures:	\$50	\$65	\$38
Revenues over (under) Expenditures:	-\$18.152	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	35.25%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$160.380	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$18	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$160.380	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$560.000	\$256,174	\$
Per Capita Debt:	\$62	\$52	\$
General Obligation Debt over EAV:	0.62%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$174	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$44.959	\$16,572	\$
Expenditures During FY 13:	\$53.543	\$20,295	\$
Per Capita Revenue:	\$5	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	-\$8.584	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	10.27%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$5.497	\$20,531	\$
Per Capita Ending Retained Earnings:	\$1	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Harvey Park District**

Unit Code: **016/300/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,650,131**

Equalized Assessed Valuation: **\$213,048,452**

Population: **25,381**

Employees:

Full Time:	19
Part Time:	15
Salaries Paid:	\$480,886

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$335.033	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	-\$13	\$52	\$27
Revenue Collected During FY 13:	\$757.393	\$231,035	\$137,950
Expenditures During FY 13:	\$1,164.786	\$237,417	\$126,005
Per Capita Revenue:	\$30	\$64	\$42
Per Capita Expenditures:	\$46	\$65	\$38
Revenues over (under) Expenditures:	-\$407.393	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	25.52%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$297.260	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$12	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$297.260	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,000,000	\$256,174	\$
Per Capita Debt:	\$39	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$264,890	\$16,572	\$
Expenditures During FY 13:	\$140,955	\$20,295	\$
Per Capita Revenue:	\$10	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	\$123,935	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	-1033.97%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	-\$1,457,432	\$20,531	\$
Per Capita Ending Retained Earnings:	-\$57	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Havana Park District**

Unit Code: **060/005/12** County: **Mason**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,158,128**

Equalized Assessed Valuation: **\$59,304,206**

Population: **3,300**

Employees:

Full Time: **3**

Part Time: **20**

Salaries Paid: **\$190,872**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$228.861	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$69	\$52	\$27
Revenue Collected During FY 13:	\$392.927	\$231,035	\$137,950
Expenditures During FY 13:	\$398.799	\$237,417	\$126,005
Per Capita Revenue:	\$119	\$64	\$42
Per Capita Expenditures:	\$121	\$65	\$38
Revenues over (under) Expenditures:	-\$5.872	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	59.93%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$238.989	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$72	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$352.095	\$58,738	\$
Total Unrestricted Net Assets:	\$18.533	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$160.000	\$256,174	\$
Per Capita Debt:	\$48	\$52	\$
General Obligation Debt over EAV:	0.27%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hawthorne Park District**

Unit Code: **016/310/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,880,056**

Equalized Assessed Valuation: **\$111,967,005**

Population: **14,645**

Employees:

Full Time: **7**

Part Time: **22**

Salaries Paid: **\$395,113**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$842.075	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$57	\$52	\$27
Revenue Collected During FY 13:	\$668.918	\$231,035	\$137,950
Expenditures During FY 13:	\$715.817	\$237,417	\$126,005
Per Capita Revenue:	\$46	\$64	\$42
Per Capita Expenditures:	\$49	\$65	\$38
Revenues over (under) Expenditures:	-\$46.899	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	111.09%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$795.176	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$54	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$480.130	\$58,738	\$
Total Unrestricted Net Assets:	\$571.698	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,641,910	\$256,174	\$
Per Capita Debt:	\$112	\$52	\$
General Obligation Debt over EAV:	1.47%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Hazel Crest Park District**

Unit Code: **016/320/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,899,075**

Equalized Assessed Valuation: **\$155,447,524**

Population: **14,162**

Employees:

Full Time: **13**

Part Time: **24**

Salaries Paid: **\$783,775**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$368.152	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$26	\$107	\$69
Revenue Collected During FY 13:	\$1,011.293	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,245.080	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$71	\$242	\$162
Per Capita Expenditures:	\$88	\$235	\$151
Revenues over (under) Expenditures:	-\$233.787	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	10.79%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$134.365	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$9	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$493.756	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$717.013	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,595,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$183	\$346	\$222
General Obligation Debt over EAV:	1.67%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hennepin Park District**

Unit Code: **078/010/12** County: **Putnam**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$478,807**

Equalized Assessed Valuation: **\$29,312,197**

Population: **757**

Employees:

Full Time: **1**

Part Time: **19**

Salaries Paid: **\$88,862**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$342.468	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$452	\$52	\$27
Revenue Collected During FY 13:	\$289.446	\$231,035	\$137,950
Expenditures During FY 13:	\$329.806	\$237,417	\$126,005
Per Capita Revenue:	\$382	\$64	\$42
Per Capita Expenditures:	\$436	\$65	\$38
Revenues over (under) Expenditures:	-\$40.360	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	91.60%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$302.108	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$399	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7.090	\$58,738	\$
Total Unrestricted Net Assets:	\$302.108	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$112.500	\$256,174	\$
Per Capita Debt:	\$149	\$52	\$
General Obligation Debt over EAV:	0.38%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Herrin Park District**

Unit Code: **100/010/12** County: **Williamson**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$304,861**

Equalized Assessed Valuation: **\$130,882,097**

Population: **12,000**

Employees:

Full Time: **2**

Part Time: **37**

Salaries Paid: **\$118,503**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$154,764	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$13	\$52	\$27
Revenue Collected During FY 13:	\$386,227	\$231,035	\$137,950
Expenditures During FY 13:	\$289,614	\$237,417	\$126,005
Per Capita Revenue:	\$32	\$64	\$42
Per Capita Expenditures:	\$24	\$65	\$38
Revenues over (under) Expenditures:	\$96,613	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	85.57%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$247,812	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$21	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$524,523	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Hickory Hills Park District**

Unit Code: **016/330/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,262,132**

Equalized Assessed Valuation: **\$381,364,917**

Population: **15,600**

Employees:

Full Time: **8**

Part Time: **29**

Salaries Paid: **\$624,876**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,314,204	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$84	\$107	\$69
Revenue Collected During FY 13:	\$1,449,849	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,382,774	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$93	\$242	\$162
Per Capita Expenditures:	\$89	\$235	\$151
Revenues over (under) Expenditures:	\$67,075	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	99.89%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,381,279	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$89	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,261,795	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$563,767	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.815.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$116	\$346	\$222
General Obligation Debt over EAV:	0.48%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Highland Park Park District**

Unit Code: **049/070/12** County: **Lake**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,080,876**

Equalized Assessed Valuation: **\$2,354,383,357**

Population: **29,763**

Employees:

Full Time: **73**

Part Time: **736**

Salaries Paid: **\$8,534,455**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$20,580,155	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$691	\$107	\$69
Revenue Collected During FY 13:	\$18,451,642	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$23,056,244	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$620	\$242	\$162
Per Capita Expenditures:	\$775	\$235	\$151
Revenues over (under) Expenditures:	-\$4,604,602	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	28.23%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$6,508,863	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$219	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,165,145	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$14,192,490	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7.880.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$265	\$346	\$222
General Obligation Debt over EAV:	0.33%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Hodgkins Park District**

Unit Code: **016/335/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,364,586**

Equalized Assessed Valuation: **\$140,180,478**

Population: **1,897**

Employees:

Full Time: **5**

Part Time: **26**

Salaries Paid: **\$419,989**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$281.955	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$149	\$107	\$69
Revenue Collected During FY 13:	\$890.364	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$998.471	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$469	\$242	\$162
Per Capita Expenditures:	\$526	\$235	\$151
Revenues over (under) Expenditures:	-\$108.107	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	17.41%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$173.848	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$92	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71.958	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6.798	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.510.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$2.377	\$346	\$222
General Obligation Debt over EAV:	2.56%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Hoffman Estates Park District**

Unit Code: **016/340/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$54,893,510**

Equalized Assessed Valuation: **\$1,250,292,037**

Population: **51,895**

Employees:

Full Time: **62**

Part Time: **370**

Salaries Paid: **\$6,637,957**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$8,137,124	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$157	\$107	\$69
Revenue Collected During FY 13:	\$15,629,829	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$13,695,030	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$301	\$242	\$162
Per Capita Expenditures:	\$264	\$235	\$151
Revenues over (under) Expenditures:	\$1,934,799	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	63.68%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$8,720,499	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$168	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,282,350	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$5,406,783	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$68.662.045	\$9,464,202	\$5,322,208
Per Capita Debt:	\$1.323	\$346	\$222
General Obligation Debt over EAV:	1.91%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hollis Park District**

Unit Code: **072/020/12** County: **Peoria**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$533,251**

Equalized Assessed Valuation: **\$54,108,554**

Population: **3,000**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$189,680**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$406.655	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$136	\$52	\$27
Revenue Collected During FY 13:	\$574.004	\$231,035	\$137,950
Expenditures During FY 13:	\$533.248	\$237,417	\$126,005
Per Capita Revenue:	\$191	\$64	\$42
Per Capita Expenditures:	\$178	\$65	\$38
Revenues over (under) Expenditures:	\$40.756	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	91.02%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$485.372	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$162	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$485.374	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Homewood-Flossmoor Park District**

Unit Code: **016/350/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,071,171**

Equalized Assessed Valuation: **\$595,064,146**

Population: **29,683**

Employees:

Full Time: **59**

Part Time: **593**

Salaries Paid: **\$5,166,216**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,533,219	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$153	\$107	\$69
Revenue Collected During FY 13:	\$6,854,562	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,635,546	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$231	\$242	\$162
Per Capita Expenditures:	\$224	\$235	\$151
Revenues over (under) Expenditures:	\$219,016	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	68.41%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,539,660	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$153	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,853,153	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$5,393,281	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13.935.910	\$9,464,202	\$5,322,208
Per Capita Debt:	\$469	\$346	\$222
General Obligation Debt over EAV:	2.29%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$11.512.470	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$388	\$49	\$
Revenue Collected During FY 13:	\$4.898.325	\$645,852	\$
Expenditures During FY 13:	\$5.144.563	\$686,133	\$
Per Capita Revenue:	\$165	\$20	\$
Per Capita Expenditures:	\$173	\$22	\$
Operating Income (loss):	-\$246.238	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	221.85%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$11.413.466	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$385	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Horner Park District**

Unit Code: **088/030/12** County: **St. Clair**

Fiscal Year End: **9/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$156,959**

Equalized Assessed Valuation: **\$74,357,051**

Population: **4,500**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$34,096**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$144.519	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$32	\$52	\$27
Revenue Collected During FY 13:	\$157.437	\$231,035	\$137,950
Expenditures During FY 13:	\$156.959	\$237,417	\$126,005
Per Capita Revenue:	\$35	\$64	\$42
Per Capita Expenditures:	\$35	\$65	\$38
Revenues over (under) Expenditures:	\$478	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	92.38%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$144.997	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$32	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$144.997	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Huntley Park District**

Unit Code: **063/030/12** County: **Mchenry**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,731,345**

Equalized Assessed Valuation: **\$1,122,814,227**

Population: **40,000**

Employees:

Full Time: **33**

Part Time: **329**

Salaries Paid: **\$2,946,580**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,341,350	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$59	\$107	\$69
Revenue Collected During FY 13:	\$6,875,373	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,044,636	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$172	\$242	\$162
Per Capita Expenditures:	\$176	\$235	\$151
Revenues over (under) Expenditures:	-\$169,263	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	22.77%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,604,147	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$40	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,776,547	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,334,962	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13.040.205	\$9,464,202	\$5,322,208
Per Capita Debt:	\$326	\$346	\$222
General Obligation Debt over EAV:	0.69%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hutsonville Park District**

Unit Code: **017/020/12** County: **Crawford**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$270,000**

Equalized Assessed Valuation: **\$9,701,754**

Population: **1,303**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$70.265	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$54	\$52	\$27
Revenue Collected During FY 13:	\$65.435	\$231,035	\$137,950
Expenditures During FY 13:	\$25.366	\$237,417	\$126,005
Per Capita Revenue:	\$50	\$64	\$42
Per Capita Expenditures:	\$19	\$65	\$38
Revenues over (under) Expenditures:	\$40.069	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	434.97%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$110.334	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$85	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Illini Park District**

Unit Code: **055/020/12** County: **Macon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,659**

Equalized Assessed Valuation: **\$26,262,455**

Population: **1,364**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$	\$52	\$27
Revenue Collected During FY 13:	\$24,659	\$231,035	\$137,950
Expenditures During FY 13:	\$	\$237,417	\$126,005
Per Capita Revenue:	\$18	\$64	\$42
Per Capita Expenditures:	\$	\$65	\$38
Revenues over (under) Expenditures:	\$24,659	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	0.00%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$24,659	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$18	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Inverness Park District**

Unit Code: **016/360/12** County: **Cook**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$554,200**

Equalized Assessed Valuation: **\$224,526,297**

Population: **4,000**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$95,536**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$658.848	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$165	\$52	\$27
Revenue Collected During FY 13:	\$482.503	\$231,035	\$137,950
Expenditures During FY 13:	\$409.798	\$237,417	\$126,005
Per Capita Revenue:	\$121	\$64	\$42
Per Capita Expenditures:	\$102	\$65	\$38
Revenues over (under) Expenditures:	\$72.705	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	178.52%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$731.553	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$183	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$167.186	\$58,738	\$
Total Unrestricted Net Assets:	\$232.704	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$385.000	\$256,174	\$
Per Capita Debt:	\$96	\$52	\$
General Obligation Debt over EAV:	0.17%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Itasca Park District**

Unit Code: **022/120/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,149,793**

Equalized Assessed Valuation: **\$454,962,797**

Population: **8,649**

Employees:

Full Time: **13**

Part Time: **418**

Salaries Paid: **\$1,219,273**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,431,033	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$165	\$107	\$69
Revenue Collected During FY 13:	\$2,952,021	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,626,795	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$341	\$242	\$162
Per Capita Expenditures:	\$304	\$235	\$151
Revenues over (under) Expenditures:	\$325,226	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	61.15%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,606,259	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$186	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,739,002	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$1,299,442	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5,359,416	\$9,464,202	\$5,322,208
Per Capita Debt:	\$620	\$346	\$222
General Obligation Debt over EAV:	1.18%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ivanhoe Park District**

Unit Code: **016/370/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,112,043**

Equalized Assessed Valuation: **\$93,879,873**

Population: **13,609**

Employees:

Full Time: **5**

Part Time: **5**

Salaries Paid: **\$288,436**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$228.735	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	-\$17	\$52	\$27
Revenue Collected During FY 13:	\$589.138	\$231,035	\$137,950
Expenditures During FY 13:	\$704.746	\$237,417	\$126,005
Per Capita Revenue:	\$43	\$64	\$42
Per Capita Expenditures:	\$52	\$65	\$38
Revenues over (under) Expenditures:	-\$115.608	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-48.86%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$344.343	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$25	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$736.465	\$58,738	\$
Total Unrestricted Net Assets:	-\$54.826	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$200.000	\$256,174	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.21%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$